



**Office of the Additional Chief Secretary /
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai -600 005.**

**Notification issued
by Commissioner of Commercial Taxes, under
T.N.G.S.T Act 2017 & 2017 T.N.G.S.T Rules 2017.**

No. 1]
Rc 085/2017 Taxation A1

CHENNAI, THURSDAY, JUNE, 29 2017
Aani 15, Hevilambi, Thiruvalluvar Aandu-2048

NOTIFICATION-I

In pursuance of the first proviso to rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Commissioner of Commercial Taxes, Tamil Nadu, on the recommendations of the Council, hereby notifies that a registered person having annual turnover in the preceding financial year as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by him under the said rules.

Table

Serial Number	Annual Turnover in the preceding Financial Year	Number of Digits of HSN Code
(1)	(2)	(3)
1.	Upto rupees one crore fifty lakhs	Nil
2.	more than rupees one crore fifty lakhs and upto rupees five crores	2
3.	more than rupees five crores	4

2. This notification shall come into force from the 1st day of July, 2017.

Dr.C.Chandramouli
Additional Chief Secretary/
Commissioner of Commercial Taxes

//Forwarded by order//

29.6.17
Assistant Commissioner (CT) Taxation